OFFICE OF THE COMPTROLLER IN MYSORE, BANGALORE.

SUBJECT.—Regarding the presentation of preaudit bills for audit before 25th June 1930 in the Comptroller's Office.

Circular No. 177—*Pay Section, dated* 26*th May* 1930.

To

All Drawers of Bills in the State.

To avoid a rush of bills in the last few days of the official year, Drawing Officers are requested to send bills to this office for preaudit as early as possible and as each bill is ready without keeping them by till the end of the month of June. On account of the heavy work in the Audit Office, bills for Contingencies, supplies and services, received in this office after the 25th June 1930 cannot ordinarily be expected to be returned audited before the 30th June 1930.

SUBJECT.—Instructions regarding the disbursement and accounting of pay and grants on account of Village Elementary School Teachers.

Circular No. 176—*TAD. B., dated* 21*st May* 1930.

To

All Treasury Officers and Amildars.

According to this office Circular No. TAD. A. 1294-1303, dated 22nd January 1920 (reproduced at the end of this circular for ready reference) regarding the procedure to be adopted for the disbursement of pay and grants to Village Elementary School Masters; the Amildar is responsible for the proper disbursement of amounts of bills drawn by the Assistant Inspectors and Assistant Inspectresses and endorsed in his favour.

Cases have come to notice in which the amounts drawn from the Treasury were not accounted for properly and in several instances undisbursed pay was retained in the Taluk Office for more than three months contrary to the provisions of Article 82 M. C. A. C. Vol. I. In some offices details for the undisbursed cash on hand were also not readily available. It is further ascertained that in some Taluks the prescribed monthly statements of undisbursed amounts and undelivered money orders are not being sent to the Assistant Inspectors or Assistant Inspectresses. Postal and Payee's acknowledgments for amounts remitted by money orders are not being pasted against the names of the concerned teachers in the duplicate copies of bills (Acquittance Roll) but are kept loose in bundles with the result that it has not been found possible to find out whether in respect of amounts sent by money orders payee's acknowledgments have been received.

2. The attention of Treasury Officers is therefore invited to the instructions contained in the circular referred to above and they are requested to see that they are strictly followed in future. The monthly return due to the Assistant Inspectors or Assistant Inspectresses should be arranged to be sent before the due date *i.e.*, 25*th of the month* to enable the drawers of bills to shortdraw amounts remaining undisbursed for more than three months from the next original bill. The monthly return should furnish the following details:—

(1) Undisbursed pay as on the 22nd of the previous month.
(2) Amount drawn from 22nd of the last month (date and amount of each bill).
(3) Total amount disbursed.
(4) Balance remaining undisbursed on the 22nd of the current month (with full particulars such as details of bill, date of drawing, names of teachers and amounts drawn for each).

3. In order to enable the Amildars to work out easily detail for the undisbursed amounts on any day, a register of undisbursed pay should be maintained in the Taluk Office in form 18B. M. C. A. C. Vol. I, in addition to the Abstrrct Cash Book Imprest Register and other prescribed registers (*Vide* also Rule 5 of Article 82 M. C. A. C. Vol. I inserted by C. S. No. 135, dated 19th September 1928.)

Copy of letter No. TAD. A. 1294-1303, *dated 22nd January* 1920, *from the Comptroller of Mysore, Bangalore to the Deputy Commissioner, Treasury Departments of all Districts and Officer in charge, State Huzur Treasury, Bangalore.*

With reference to G. O. No. 8529-39—Edn. 33-18-3, dated the 8th March 1919 revising the procedure for disbursement of pay and grants to Village Elementary School masters and subsequent letter No. 6314—Edn. 211-19-2, dated 13th January 1920 from the Secretary to Government, Departments of Education and Agriculture on the subject, has the honour to note below the Procedure to be adopted in future for the preparation and payment of the bills for the same.

Two consolidated bills, one for grants to aided institutions and the other for salaries of Village Elementary School masters will be prepared in duplicate by the Assistant Inspector of Education for all the Village Elementary Schools in each taluk in his charge with the required certificate, absentee statements and statements of deductions on account of insurance and provident fund, house building advances, etc. The names of the teachers who are within a radious of 10 miles from taluk head quarters should be entered first in these bills and a total struck of the amount to payable. The names of the teachers residing beyond that distance should be detailed thereafter and separately totalled. The money order commission required to remit the net amount of pay due to the teachers should also be calculated and claimed in the bill, the amount of commission being entered separately in red ink. The bills so prepared in duplicate will be forwarded by the Assistant Inspector of Education, to the Amildar of the taluk together with the money order forms duly filled up in the case of teachers residing beyond 10 miles from the taluk head quarters. An abstract showing the total number of teachers for whom salaries and grants are drawn at different rates may be noted on the reverse of the last page of the bill to facilitate audit in this office.

The Amildar will receipt the contents of the bill with the disbursing officer's certificate recorded thereon and cash the bill at the treasury and arrage to make disbursement to the teachers within a radious of 10 miles on or after the 5th of every month giving them previous intimation of the date fixed for such payment and remit on the day on which the bill is cashed by money orders, the amounts due to teachers residing beyond that distance. One copy of the bill with all the certificates recorded in it will be forwarded to this office along with the treasury list of payments and the other copy retained in the taluk office for being used as an acquittance roll in which the signatures of the teachers will be taken and the money order acknowledgments received through the post office pasted against the names of the respective teachers. A memo containing full particulars of undisbursed amounts and undelivered money orders, if any, should be forwarded by the Amildar to the Assistant Inspector of Education on or before the 25th of the month following so that the same may be refunded by shortdrawal from the next bill.

Arrear bills should also be prepared by the Assistant Inspector of Education by reference to records maintained in his office and the memos of the undisbursed amounts received from the Amildar and forwarded in duplicate to the taluk treasury along with money order forms duly filled up in cases of payments to be made by money order, for encashment and payment to the teachers concerned.

The present practice of disbursing the salaries and grants to Village Elementary School master through Sheikdars will be done away with and the revised procedure detailed above brought into effect from the 1st of February 1920, *i.e.*, in respect of all bills the payment of which falls due from that date.

S. SHAMANNA,
Comptroller.

UNIVERSITY OF MYSORE.

Notification No. 27363, *dated* 29*th May* 1930.

Ordinance 90 (*b*) Fees (Page 58 of Calendar Volume I, for 1928-29) relating to revised rules for the L.M.P. Examination has been amended as under:—

Substitute the following for the original:—

"(*a*) Every student shall pay a registration fee of Rs. 5 on admission and a tuition fee of Rs. 60 per annum in two equal instalments in the months of July and January every year; but in the case of students who pass in the October Examinations and join the classes in November, the fee shall be paid in two equal instalments in the months of November and July every year. Students who fail in the First, Second, Third or Final Examinations shall be required to pay a tuition fee of Rs. 30 for a course extending over six months or less."

(*Vide* Government Order No. D. 12671—Uni. 343-29-2, dated the 13th May 1930).

Notification No. 27365, *dated* 29*th May* 1930.

The following note under the scheme of Examination in Science subjects for the Intermediate Examination in Science (leading to Medicine) and the Intermediate Examination in Science (leading to Engineering) (page 19 of the Supplement to Volume I of the Calendar for 1928-29) has been deleted.

"For purposes of the award of the Intermediate Merit Scholarships, only the results of the written examination will be considered."

(*Vide* Government Order No. D. 12670—Uni. 275-29-4, dated the 13th May 1930).

Notification No. 27372, *dated* 29*th May* 1930.

The following has been inserted as Ordinance 61 A (page 28 of Calendar, Volume I for 1928-29).

"Any candidate who has passed the Master's Degree Examination in any subject comprising a compulsory and an optional group may be admitted to a subsequent examination in the same subject with an optional group different from what he took on the previous occasion, provided he has not taken the degree and has attended a regular course of lectures in the said group for one year.

Such candidate will be exempted from the examination in the compulsory group and